CITY OF NELSON

THE CORPORATION
OF
THE CITY OF NELSON

1985

FINANCIAL STATEMENT

THE CORPORATION OF THE CITY OF NELSON

ANNUAL

FINANCIAL REPORT

FOR THE YEAR

* 1985 *

TABLE OF CONTENTS

Council, Committees, & City Officials:

1985 ..... Page 2 - 4

1986 ..... Page 91 & 92

Financial Statements:

City of Nelson ..... Page 5 - 84

Nelson Municipal Library ..... Page 85 - 87

General Statistics ..... Page 88 - 90

CITY COUNCIL 1986

MAYOR G. J. ROTERING

ALDERMEN

E. H. Gower	J. E. Neville	L. S. Heflin (Mrs.)
S.J.F.M. Grill	D. Smithson	W. H. Ramsden

CITY OFFICIALS - 1986

City Administrator and Clerk	D. P. Ormond
Deputy City Clerk	C. L. (Lil) Olson
City Treasurer	L. A. Moseley
City Accountant/Collector	M. (Marla) Olson
Director of Works & Services	R. G. Adams
Works & Utilities Superintendent	E. Cook
Works Foreman	R. D. Lewis
Utilities Foreman	E. J. Gilfillan
Garage & Transit Superintendent	R. Postlethwaite
Building, Plumbing & Licence Inspector	A. Schneider
Electrical Superintendent	C. Cornwell
Assistant Electrical Superintendent	J. Hacquoil
Power Plant Supervisor & Maintenance Manager	M. Amos
Parks & Facilities Superintendent	P. Kozak
Police Chief	R. Martin
Fire Chief	H. Sommerville
Deputy Fire Chief	R. Stubbs
Provincial & Juvenile Court Judges:	I. B. Josephson S. W. Enderton
Medical Health Officer	Dr. N. M. Arnott
Health Inspectors:	Mr. Serge Zibin Mr. Phillip Jackson
City Auditors	Berg, Naqvi & Company

1985 STANDING COMMITTEES

Executive & Finance:

Mayor L. D. Maglio, Chairman
Alderman R. H. Lake
Alderman W. H. Ramsden
Alderman J. E. Neville

Selkirk Health Unit:

Alderman S. J. F. M. Grill

Traffic:

Alderman W. H. Ramsden
R. G. Adams, Director of Works & Services
R. C. Martin, Police Chief
N. Best
G. Aldcroft

Watershed:

Alderman S. J. F. M. Grill
Alderman L. S. Heflin (Mrs.)
H. R. McArthur

Castlegar Airport:

Alderman P. B. Dodge

Nelson Advisory Planning Commission:

T. Bell, Chairman
Bill Lightfoot, Vice-Chairman
E. S. Jorgenson
H. Dirks
Trevor Wood
F. Scott
Alderman S. J. F. M. Grill
Alderman P. B. Dodge
A. Schneider, Building Inspector

School Board Liaison

Alderman L. S. Heflin (Mrs.)

Nelson Airport & Air Harbour:

Alderman P. B. Dodge

Museum Board:

Alderman L. S. Heflin (Mrs.)

Municipal Emergency Program Executive Committee:

Mayor L. D. Maglio, Chairman
Alderman R. H. Lake
Alderman S. J. F. M. Grill

Works, Utilities & Services:

Alderman R. H. Lake, Chairman
Alderman R. H. Lake, Public Works
Alderman L. S. Heflin (Mrs.) Fire & Ambulance
Alderman S. J. F. M. Grill, Garage & Transportation
Alderman W. H. Ramsden, Electrical
Alderman J. E. Neville, Parks, Civic Centre & Recreation
Alderman P. B. Dodge, Water & Sewer

Safety:

Alderman S. J. F. M. Grill

Waterfront:

Alderman R. H. Lake
Alderman P. B. Dodge
Alderman S. J. F. M. Grill

Downtown Core Steering Committee:

Alderman R. H. Lake

Nelson Municipal Library Board:

Mrs. Alma Baillargeon, Chairman
Mr. Norm Carelius
Mrs. J. Culham
Mrs. Alvira Flood
Mr. Hagbarth Sorensen
Mr. Ean Gower
Alderman J. E. Neville
Ms. Bonnie Sullivan, Librarian
Mrs. P. Bonnett, Secretary
Peter Faris

Hospital Board:

Alderman W. H. Ramsden

Senior Citizens & Handicapped Society:

Alderman S. J. F. M. Grill

Cont'd....

1985 Standing Committees (cont'd)

Chamber of Commerce:

Mayor L. D. Maglio

Heritage Advisory Committee:

Mrs. M. Schmidt, Chairman
Alderman L. S. Heflin (Mrs.)
C. J. Fairbank
E. Jorgensen
D. Skogstad
R. Welwood
Mrs. A. Baillargeon
Ms. P. Shames
L. Colette
B. Inwood, Downtown Development

Kootenai Education & Recreational Society:

Alderman L. S. Heflin (Mrs.)

Labour Relations (KBLRA):

Mayor L. D. Maglio
Alderman W. H. Ramsden (Alternate)

Regional District of Central Kootenay:

Alderman J. E. Neville
Mayor L. D. Maglio (Alternate)

Grant-in-Aid Committee

Alderman W. H. Ramsden

Nelson Promotion & Development Commission:

Alderman R. H. Lake

THE CORPORATION OF THE CITY OF NELSON

INDEX TO FINANCIAL STATEMENTS

DECEMBER 31, 1985

THE AUDITORS' REPORT

STATEMENTS:

Balance Sheets

"A" - General Revenue Fund
"D" - General Capital and Loan Fund
"F" - Reserve and Trust Fund
"G" - Transit Utility
"J" - Waterworks Utility
"M" - Electrical Utility
"P" - Sewer Utility

Surplus

"B" - General Revenue Fund
"E" - General Capital and Loan Fund
"H" - Transit Utility Capital and Loan Fund
"K" - Waterworks Utility Capital and Loan Fund
"N" - Electrical Utility Capital and Loan Fund
"Q" - Sewer Utility Capital and Loan Fund

Revenue and Expenditure

"C" - General Revenue Fund
"I" - Transit Utility
"L" - Waterworks Utility
"O" - Electrical Utility
"R" - Sewer Utility

NOTES TO FINANCIAL STATEMENTS

SCHEDULES:

"1" - Debenture Debt
"2" - Fixed Assets
"3" - General Government Services Expenditures
"4" - Protective Services Expenditures
"5" - Transportation Services Expenditures
"6" - Environmental Health Services Expenditures
"7" - Public Health and Welfare Services Expenditures
"8" - Environmental Development Services
"9" - Recreational and Cultural Services Expenditures
"10" - Fiscal Services Expenditures
"11" - Subsidies from the Federal and Provincial Governments
"12" - Donations
"13" - Contributions to General Capital and Loan Fund

February 21, 1986
Nelson, B.C.

THE AUDITORS' REPORT

To the Mayor and Aldermen
The Corporation of the City of Nelson
Nelson, B.C.

We have examined the balance sheets of the Corporation of the City of Nelson as at December 31, 1985 and the statements of surplus and revenue and expenditure for the year then ended. Our examination was made in accordance with generally accepted auditing standards, and accordingly included a general review of the accounting procedures and such tests of accounting records and other supporting evidence as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Municipality as at December 31, 1985 and the results of its operations for the year then ended, in accordance with accounting principles generally accepted for British Columbia Municipalities applied on a basis consistent with that of the preceding year.

Berg & Naqvi

Chartered Accountants.

February 21, 1986
Nelson, B.C.

Statement "A"

THE CORPORATION OF THE CITY OF NELSON

GENERAL REVENUE FUND BALANCE SHEET

AS AT DECEMBER 31, 1985

ASSETS	1985	1984
CASH ON HAND AND IN BANK		
On hand	$ 2,100	$ 2,100
In bank		
- General account	168,310	75,243
- Debenture interest account	1,271	1,123
- Debenture account	5,000	-
- Credit Union share account	25	25
	176,706	78,491
ACCOUNTS RECEIVABLE		
Taxes Receivable		
Current	315,409	277,534
Arrears	115,340	178,266
	430,749	455,800
Due from Federal Government		
Grant in lieu of taxes	5,417	-
Other	3,350	-
	8,767	-
Due from Provincial Government		
Civil Defence grant	1,163	1,163
Home Owner grant	21,642	14,603
Prisoner maintenance	6,856	-
Ambulance service	92,145	50,663
Other	585	1,404
	122,391	67,833
Due from Regional District of Central Kootenay		
Refuse grounds	-	5,993
Fire protection	-	7,100
Cemetery	7,661	8,035
Other	1,237	7,635
	8,898	28,763
Carried Forward	747,511	630,887

THE CORPORATION OF THE CITY OF NELSON

GENERAL REVENUE FUND BALANCE SHEET

AS AT DECEMBER 31, 1985

ASSETS	1985	1984
Brought Forward	$ 747,511	$ 630,887
ACCOUNTS RECEIVABLE (continued)		
Due from Funds and Utilities		
Utility Revenue Funds		
Transit Utility	86,657	47,405
Waterworks Utility	69,041	61,798
Electrical Utility	688,478	687,028
Capital and Loan Fund		
General	-	105,665
Trust and Reserve Funds		
Justice McDonald Scholarship Trust	60	60
Better Gardens Trust Fund	395	-
Spurway Estate Trust	8,390	160
Land Sale Reserve Fund	15,100	-
Equipment Replacement Reserve Fund	-	88,339
	868,121	990,455
Trade Accounts		
Service charges and rentals	61,932	66,893
Business licenses	70,965	60,446
Accrued interest	-	272
Other	8,498	2,670
	141,395	130,281
TANGIBLE ASSETS		
Inventories		
Materials and supplies	80,291	75,976
Temporary Acquisition of Fixed Assets		
Property acquired for taxes deeded to City	1,550	1,550
Property acquired for taxes subject to redemption	109,732	44,767
OTHER ASSETS		
Prepaid expenses	76,647	46,385
Deferred expense	-	41,393
Deferred recoveries - taxes collectible from future periods	11,094	-
	279,314	210,071
Total Assets	$ 2,036,341	$ 1,961,694

THE CORPORATION OF THE CITY OF NELSON

GENERAL REVENUE FUND BALANCE SHEET

AS AT DECEMBER 31, 1985

LIABILITIES	1985	1984
ACCOUNTS PAYABLE		
Due to Provincial Government		
Non-resident school taxes	$ 34,991	$ -
Due to Regional District		
Provincial grant in lieu of taxes	27,069	$ 25,530
Due to School District No. 7 (Nelson)		
Federal Grant in lieu of taxes	32,962	-
Due to Funds and Utilities		
Equipment Replacement Reserve Fund	62,538	-
Land Sale Reserve Fund	-	12,768
General Capital and Loan Fund	16,202	-
Cemetery Maintenance Trust Fund	3,443	833
Sewer Utility Revenue Fund	1,343	8,729
	178,548	47,860
Trade Accounts	1,220,316	1,271,805
Debenture Installments Due		
Interest	1,271	1,123
Debentures	5,000	-
	6,271	1,123
OTHER LIABILITIES		
Deferred income	97,323	110,498
Deposits on tax sales	-	1
	97,323	110,499
ASSET VALUATION ALLOWANCES		
Unclaimed cheques	196	1,082
RESERVE		
Future Expenditures		
Capital and other expenditures	132,800	103,000
Sick leave payment for retiring employees	57,000	115,000
	189,800	218,000
Other		
Property acquired for taxes deeded to City	1,550	1,550
SURPLUS (Statement "B")	342,337	309,775
Total Liabilities	$ 2,036,341	$ 1,961,694

D. Manley Treasurer

Statement "B"

THE CORPORATION OF THE CITY OF NELSON

STATEMENT OF GENERAL REVENUE FUND SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
BALANCE, BEGINNING OF YEAR	$ 309,775	$ 296,776
ADD: Surplus for the year (Statement "C")	32,562	12,999
BALANCE, END OF YEAR (Statement "A")	$ 342,337	$ 309,775

D. Manley Treasurer

Statement "C"

THE CORPORATION OF THE CITY OF NELSON

GENERAL REVENUE FUND

STATEMENT OF GENERAL REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

REVENUE	1985	1984
TAXES		
Real Property (notes 4 & 5)		
General	$ 2,237,726	$ 2,222,477
Regional District of Central Kootenay functions	409,348	432,602
Debt	189,400	194,945
	2,836,474	2,850,024
Special Assessments		
Local improvements	1,509	1,509
Special Areas - levy for parkade	24,600	23,199
	26,109	24,708
Other Taxes		
Municipal Act, Section 333		
- Telephone	10,886	11,141
- Gas	20,469	23,065
- Television	3,930	3,269
	35,285	37,475
Total Taxes	2,897,868	2,912,207
GRANTS IN LIEU OF TAXES		
Federal Government - General	42,255	38,683
Federal Government - Special areas	1,200	1,318
	43,455	40,001
Provincial Government - General	117,174	107,940
Total Grants in Lieu of Taxes	160,629	147,941
Carried Forward	3,058,497	3,060,148

THE CORPORATION OF THE CITY OF NELSON

GENERAL REVENUE FUND

STATEMENT OF GENERAL REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

REVENUE	1985	1984
Brought Forward	$ 3,058,497	$ 3,060,148
SERVICES PROVIDED TO OTHER GOVERNMENTS		
Regional District of Central Kootenay		
Computer services	10,283	-
Cemetery	7,661	8,035
Refuse facility	4,716	20,671
Fire protection	24,891	7,100
	47,551	35,806
Provincial Government		
Recovery of costs for police escort services	33,295	46,067
Ambulance service	339,941	324,816
	373,236	370,883
Total Services	420,787	406,689
SALE OF SERVICES		
General Government Services		
Sale of scrap	3,292	526
Sundry sales	512	365
Computer services	4,319	7,626
Service charge for returned cheques	750	760
	8,873	9,277
Protection Services		
Fire Hall alarm system	7,590	7,596
Fire Hall answering service	7,605	7,414
Other	161	-
	15,356	15,010
Transportation Services		
Parkade rentals	30,022	26,667
Parking meter fees	73,230	82,265
	103,252	108,932
Environmental Health Services		
Refuse ground fees	-	4,985
Public Health and Welfare Services		
Sale of cemetery plots	7,210	10,365
Burial fees	15,480	16,949
	22,690	27,314
Sale of Services - Carried Forward	150,171	165,518
Page Total - Carried Forward	3,629,455	3,632,355

THE CORPORATION OF THE CITY OF NELSON

GENERAL REVENUE FUND

STATEMENT OF GENERAL REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

REVENUE	1985	1984
Page Total - Brought Forward	$ 3,629,455	$ 3,632,355
Sale of Services - Brought Forward	150,171	165,518
SALE OF SERVICES (continued)		
Recreation and Cultural Services		
Civic Centre		
Auditorium	9,774	16,400
Recreation	4,857	5,630
Arena and children's skating rink	125,422	130,426
Library	4,800	4,800
Recreation grounds	3,079	2,331
Concession	5,026	5,201
Rentals - Regional District of Central Kootenay	13,192	14,628
Miscellaneous	385	478
	166,535	179,894
Parks		
Tourist Park fees	12,438	15,297
Other Services		
Net revenue third parties	1,573	985
Tree pruning	6,534	5,272
Recoveries	6,246	17,877
Mary Hall rentals	15,232	2,774
Discounts and commissions	2,899	4,553
Participaction Challenge	7,575	525
Miscellaneous	4,378	2,416
	44,437	34,402
Total Sale of Services	373,581	395,111
Page Total - Carried Forward	3,852,865	3,861,948

THE CORPORATION OF THE CITY OF NELSON

GENERAL REVENUE FUND

STATEMENT OF GENERAL REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

REVENUE	1985	1984
Brought Forward	$ 3,852,865	$ 3,861,948
OTHER REVENUE FROM OWN SOURCES		
Licenses and Permits		
Trade and professions	104,642	101,633
Liquor fees	9,595	10,643
Commercial vehicles	3,313	2,595
Dog licenses	5,543	5,556
Building permits	6,620	9,143
Development permits	840	390
Plumbing permits	348	303
Other permits	1,031	1,211
	131,932	131,474
Fines		
Police court fines	850	2,031
Parking fines	48,089	60,298
Dog pound fees	2,056	2,555
	50,995	64,884
Rentals		
Real property	85,333	86,100
Lakeside Park concession	1,200	1,200
Internal rentals of City owned equipment	601,107	609,668
Garbage containers	16,301	14,617
Curling rink	15,271	14,847
	719,212	726,432
Concessions and Franchises		
Franchise agreement - 3% business tax	72,503	61,406
Return on Investments		
Interest earnings	60,979	82,862
Overabsorbed Overhead	34,160	-
Donations, net	1,660	-
Penalties and Interest on Taxes		
Property taxes	94,542	95,214
Total Revenue from Own Sources	1,165,983	1,162,272
Carried Forward	5,018,848	5,024,220

THE CORPORATION OF THE CITY OF NELSON

GENERAL REVENUE FUND

STATEMENT OF GENERAL REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

REVENUE	1985	1984
Brought Forward	$ 5,018,848	$ 5,024,220
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS		
Provincial Government		
Revenue Sharing Program		
- Basic Grant	44,371	42,291
- Operating Grant	462,290	463,917
Total Unconditional Transfers	506,661	506,208
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS		
Federal Government		
Residential Rehabilitation Assistance Program Grant	11,330	10,850
Canada Works Grants	31,689	-
D.T.U.C. Study Grant	-	46,000
	43,019	56,850
Provincial Government		
Provincial Emergency Program Grant	1,550	-
Ministry of Highways - Cost Sharing		
Traffic signals/street lighting	3,626	3,472
H.A.R.P. Grant	10,000	10,000
Airport Terminal Grant	50,000	-
	65,176	13,472
Total Conditional Transfers	108,195	70,322
Carried Forward	5,633,704	5,600,750

THE CORPORATION OF THE CITY OF NELSON

GENERAL REVENUE FUND

STATEMENT OF GENERAL REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

REVENUE	1985	1984
Brought Forward	$ 5,633,704	$ 5,600,750
OTHER TRANSFERS		
Transfers from Own Utilities and Funds		
Electrical Revenue Fund (Statement "O")	952,000	950,000
Reserve for Future Capital Expenditures	13,700	114,800
Reserve for sick leave payment for retiring employees	90,000	-
	1,055,700	1,064,800
Collections for Other Governments		
School District No. 7 (Nelson)	1,027,565	1,094,502
Provincial Non-Resident School Taxes	937,267	1,300,183
Central Kootenay Regional Hospital District	60,412	115,346
Municipal Finance Authority	648	769
B.C. Assessment Authority	45,970	54,590
	2,071,862	2,565,390
Total Other Transfers	3,127,562	3,630,190
Total Revenue (note 1)	$ 8,761,266	$ 9,230,940

THE CORPORATION OF THE CITY OF NELSON

GENERAL REVENUE FUND

STATEMENT OF GENERAL REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURE	1985	1984
General Government Services (Schedule "3")	$ 734,483	$ 707,214
Protective Service (Schedule "4")	1,799,448	1,818,123
Transportation Services (Schedule "5")	1,374,809	1,421,643
Environmental Health Services (Schedule "6")	200,769	220,992
Public Health and Welfare Services (Schedule "7")	90,760	98,467
Environmental Development Services (Schedule "8")	49,670	42,005
Recreational and Cultural Services (Schedule "9")	935,506	883,177
Fiscal Services (Schedule "10")	3,543,259	4,026,320
Total Expenditure (note 1)	8,728,704	9,217,941
SURPLUS FOR YEAR (Statement "B")	32,562	12,999
	$ 8,761,266	$ 9,230,940

T. Morley Treasurer

BERG & NAQVI

Statement "D"

THE CORPORATION OF THE CITY OF NELSON

GENERAL CAPITAL AND LOAN FUND BALANCE SHEET

AS AT DECEMBER 31, 1985

ASSETS	1985	1984
TERM DEPOSITS	$ 88,420	$ 196,897
ACCOUNTS RECEIVABLE		
Due from General Revenue Fund	16,202	-
TANGIBLE ASSETS		
Fixed assets (Schedule "2")	16,959,495	15,651,043
Work in progress	280,172	807,892
Total Assets	$17,344,289	$16,655,832

LIABILITIES

ACCOUNTS PAYABLE		
Due to General Revenue Fund	-	$ 105,665
LONG-TERM DEBT (Schedule "1")		
Debenture debt	349,239	384,415
Other long-term debt	791,468	648,753
Other short-term debt	218,500	291,000
	1,359,207	1,324,168
EQUITY IN CAPITAL ASSETS (Statement "E")	15,985,082	15,225,999
Total Liabilities	$17,344,289	$16,655,832

J. Mooley Treasurer

Statement "E"

THE CORPORATION OF THE CITY OF NELSON

GENERAL CAPITAL AND LOAN FUND

STATEMENT OF EQUITY IN CAPITAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
BALANCE, BEGINNING OF YEAR	$15,225,999	$14,415,491
ADD:		
Capital asset contributions by General Revenue Fund (Schedule "13")	413,135	435,959
Work in progress - contribution by General Revenue Fund (Schedule "10")	16,567	29,351
Contribution from Library	4,558	15,408
Retirement of debenture and other capital debt by contributions from General Revenue Fund (Schedule "1")		
- Debentures	35,176	32,957
- Other short term debt	122,500	113,500
Interest earnings	14,374	13,883
Contribution from Land Sale Reserve (Statement "F")	15,100	35,000
Contribution from Equipment Replacement Reserve (note 1)	208,210	295,237
Contribution from Waterfront Development and Capital Improvement Reserve Fund	27,000	27,999
Grant from Heritage Trust	70,000	-
Recreational facilities Grant Provincial Government	60,348	-
Contribution of equipment from Electrical Capital and Loan Fund	11,254	-
Proceeds from Sale of Assets (Internal)	-	1,561
	998,222	1,000,855
	16,224,221	15,416,346
DEDUCT:		
Book value of capital asset disposals and restatement of values (Schedule "2")	5,374	9,929
Depreciation allowance on capital assets (Schedule "2") (note 1)	217,500	180,418
Interest on other long term debt advances	16,265	-
	239,139	190,347
BALANCE, END OF YEAR (Statement "D")	$15,985,082	$15,225,999

D. Morley Treasurer

BERG & NAQVI

THE CORPORATION OF THE CITY OF NELSON

RESERVE AND TRUST FUND BALANCE SHEET

AS AT DECEMBER 31, 1985

Assets

Cash in Bank

Due from General Revenue Fund

Investments
- Greater Vancouver Drainage District Bonds
- Provincial Government Bonds
- Provincial Government - Crown Corporation Bonds
- Bank Term Deposits
- Federal Treasury Bills

Accrued Interest

Total Assets

Statement "F"

Trust Funds					
Justice McDonald Scholarship	Better Gardens Contest	Cemetery Maintenance	Spurway Estate	Animal Reward	Total Trust Funds Carried Forward
$ -	$ -	$ -	$ 12,706	$ 585	$ 13,291
-	-	3,443	-	-	3,443
-	-	-	-	-	-
-	-	30,000	-	-	30,000
-	-	-	-	-	-
2,368	5,552	25,629	-	-	33,549
-	-	-	97,222	-	97,222
2,368	5,552	55,629	97,222	-	160,771
-	-	-	4,142	-	4,142
$ 2,368	$ 5,552	$ 59,072	$114,070	$ 585	$ 181,647

THE CORPORATION OF THE CITY OF NELSON

RESERVE AND TRUST FUND BALANCE SHEET

AS AT DECEMBER 31, 1985

Assets (cont.)	Total Trust Funds Brought Forward	Reserve Funds	
		Land Sale	Off-Street Parking Facility
Cash in Bank	$ 13,291	$ -	$ -
Due from General Revenue Fund	3,443	-	-
Investments			
Greater Vancouver Drainage District Bonds	-	-	-
Provincial Government Bonds	30,000	-	-
Provincial Government - Crown Corporation Bonds	-	-	-
Bank Term Deposits	33,549	198,428	210,572
Federal Treasury Bills	97,222	-	-
	160,771	198,428	210,572
Accrued Interest	4,142	-	-
Total Assets	$181,647	$198,428	$210,572

Statement "F" continued

Reserve Funds					
Property Tax Sale	Equipment Replacement	Future Power Purchase	Waterfront Development & Capital Improvement	Total Reserve Funds	Total Trust & Reserve Funds
$ -	$ -	$ -	$ -	$ -	$ 13,291
-	62,538	-	-	62,538	65,981
-	50,000	-	-	50,000	50,000
-	192,000	100,000	-	292,000	322,000
-	60,000	230,000	-	290,000	290,000
11,036	139,280	238,197	131,466	928,979	962,528
-	-	-	-	-	97,222
11,036	441,280	568,197	131,466	1,560,979	1,721,750
-	8,510	8,449	-	16,959	21,101
$ 11,036	$512,328	$576,646	$131,466	$1,640,476	$1,822,123

THE CORPORATION OF THE CITY OF NELSON

RESERVE AND TRUST FUND BALANCE SHEET

AS AT DECEMBER 31, 1985

Liabilities

Due to General Revenue Fund

Unamortized Discount on
Purchase of Investments, net

Reserve and Trust Funds
Balance, beginning of year
Add: Investment earnings
Contribution from Revenue
Funds (Schedule "10")
Sale of plots
Proceeds from sale of assets
Contribution by Estate
Transfer from Other Reserve Funds

Deduct:
Disbursements
Contribution to Capital & Loan Funds
Transfer to Other Reserve Funds
(By-laws 2119 & 2120)

Balance, end of year

Total Liabilities

Trust Funds					
Justice McDonald Scholarship	Better Gardens Contest	Cemetery Maintenance	Spurway Estate	Animal Reward	Total Trust Funds Carried Forward
$ 60	$ 395	$ -	$ 8,390	$ -	$ 8,845
-	-	-	-	-	-
2,139	5,015	49,711	103,540	549	160,954
229	537	5,860	9,865	36	16,527
-	-	-	-	-	-
-	-	3,501	-	-	3,501
-	-	-	-	-	-
-	-	-	505	-	505
-	-	-	-	-	-
2,368	5,552	59,072	113,910	585	181,487
60	395	-	8,230	-	8,685
-	-	-	-	-	-
-	-	-	-	-	-
60	395	-	8,230	-	8,685
2,308	5,157	59,072	105,680	585	172,802
$ 2,368	$ 5,552	$ 59,072	$114,070	$ 585	$ 181,647

THE CORPORATION OF THE CITY OF NELSON

RESERVE AND TRUST FUND BALANCE SHEET

AS AT DECEMBER 31, 1985

Liabilities (cont.)	Total Trust Funds Brought Forward	Reserve Funds	
		Land Sale	Off-Street Parking Facility
Due to General Revenue Fund	$ 8,845	$ 15,100	$ -
Unamortized Discount on Purchase of Investments, net	-	-	-
Reserve and Trust Funds			
Balance, beginning of year	160,954	227,210	286,154
Add: Investment earnings	16,527	21,218	24,418
Contribution from Revenue Funds (Schedule "10")	-	-	-
Sale of plots	3,501	-	-
Proceeds from sale of assets	-	-	-
Contribution by Estate	505	-	-
Transfer from other Reserve Funds	-	-	-
	181,487	248,428	310,572
Deduct:			
Disbursements	8,685	-	-
Contribution to Capital & Loan Funds	-	15,100	-
Transfer to Other Reserve Fund (By-laws 2119 & 2120)	-	50,000	100,000
	8,685	65,100	100,000
Balance, end of year	172,802	183,328	210,572
Total Liabilities	$181,647	$198,428	$210,572

Treasurer

Reserve Funds					
Property Tax Sale	Equipment Replacement	Future Power Purchase	Waterfront Development & Capital Improvement	Total Reserve Funds	Total Trust & Reserve Funds
$ -	$ -	$ -	$ -	$ 15,100	$ 23,945
-	1,372	9,486	-	10,858	10,858
9,969	462,773	558,622	-	1,544,728	1,705,682
1,067	43,296	53,368	8,466	151,833	168,360
-	208,487	-	-	208,487	208,487
-	-	-	-	-	3,501
-	4,610	-	-	4,610	4,610
-	-	-	-	-	505
-	-	-	150,000	150,000	150,000
11,036	719,166	611,990	158,466	2,059,658	2,241,145
-	-	-	-	-	8,685
-	208,210	44,830	27,000	295,140	295,140
-	-	-	-	150,000	150,000
-	208,210	44,830	27,000	445,140	453,825
11,036	510,956	567,160	131,466	1,614,518	1,782,320
$ 11,036	$512,328	$576,646	$131,466	$1,640,476	$1,822,123

Statement "G"

THE CORPORATION OF THE CITY OF NELSON
TRANSIT UTILITY BALANCE SHEET
AS AT DECEMBER 31, 1985

ASSETS	1985	1984
REVENUE FUND ASSETS		
Cash on hand	$ 100	$ 100
Cash in bank	51,885	36,688
	51,985	36,788
Accounts Receivable		
Provincial Government - B.C. Transit - Cost sharing	34,672	10,617
Total Revenue Fund Assets	86,657	47,405
CAPITAL AND LOAN FUND ASSETS		
Term deposits	47,276	52,028
Fixed assets (Schedule "2")	67,173	56,995
Total Capital and Loan Fund Assets	114,449	109,023
Total Assets	$ 201,106	$ 156,428

LIABILITIES

REVENUE FUND LIABILITIES		
Due to General Revenue Fund	$ 86,657	$ 47,405
Total Revenue Fund Liabilities	86,657	47,405
CAPITAL AND LOAN FUND LIABILITIES		
Equity in Capital Assets (Statement "H")	114,449	109,023
Total Capital and Loan Fund Liabilities	114,449	109,023
Total Liabilities	$ 201,106	$ 156,428

T. Morley Treasurer

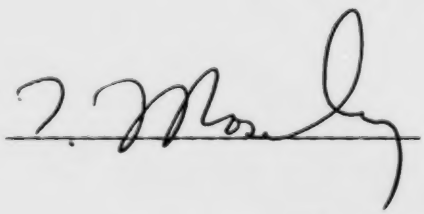
Statement "H"

THE CORPORATION OF THE CITY OF NELSON

TRANSIT UTILITY CAPITAL AND LOAN FUND

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
BALANCE, BEGINNING OF YEAR	$ 109,023	$ 104,057
ADD: Contribution from Transit Utility Revenue Fund (Statement "I")	178	-
Interest on investments	5,248	4,966
BALANCE, END OF YEAR (Statement "G")	$ 114,449	$ 109,023



Treasurer

Statement "I"

THE CORPORATION OF THE CITY OF NELSON

TRANSIT UTILITY

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

REVENUE	1985	1984
SALES OF SERVICES		
Bus fares	$ 59,536	$ 63,131
Advertising	3,549	3,696
Human Resources Passes	10,105	9,131
	73,190	75,958
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS		
Provincial Government - Transit Subsidy	161,280	159,427
Total Revenue	234,470	235,385
OPERATING DEFICIT FOR THE YEAR PROVIDED FOR BY REVENUE FUND (Schedule "10")	95,684	85,707
	$ 330,154	$ 321,092

THE CORPORATION OF THE CITY OF NELSON

TRANSIT UTILITY

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURE	1985	1984
ADMINISTRATION		
Salaries and benefits	$ 23,014	$ 22,427
Advertising, postage and stationery	455	687
Telephone and telegraph	296	290
Transit merchandising	6,104	897
Other administration	17,230	16,779
Liability insurance	1,909	481
	49,008	41,561
OPERATION AND MAINTENANCE		
Operators' salaries and benefits	154,196	159,974
Building - shared cost of storage	6,600	6,600
Building maintenance	3,640	3,984
Automotive equipment - operation and maintenance	110,355	102,540
Uniforms	60	455
Miscellaneous	87	41
	274,938	273,594
FISCAL SERVICES		
Interest	2,624	1,978
COLLECTION AND TICKET CONTROL		
Share of operation of Finance Department	3,406	3,959
TRANSFERS TO OWN FUNDS AND RESERVES		
Transfer Utility Capital and Loan Fund (Statement "H") (Schedule "2")	178	-
Total Expenditures	$ 330,154	$ 321,092

Treasurer

BERG & NAQVI

Statement "J"

THE CORPORATION OF THE CITY OF NELSON

WATERWORKS UTILITY BALANCE SHEET

AS AT DECEMBER 31, 1985

ASSETS	1985	1984
REVENUE FUND ASSETS		
Accounts Receivable		
Water rates	$ 27,694	$ 33,477
Due from Provincial Government - Water Study grant	9,900	-
Inventory of Materials	50,466	54,343
Other Assets		
Returnable containers	3,375	2,625
MFA Debt Reserve Fund Requirement (note 1)	23,022	22,517
Total Revenue Fund Assets	114,457	112,962
CAPITAL AND LOAN FUND ASSETS		
Fixed assets (Schedule "2")	2,264,025	2,177,997
Total Capital and Loan Fund Assets	2,264,025	2,177,997
Total Assets	$ 2,378,482	$ 2,290,959

THE CORPORATION OF THE CITY OF NELSON

WATERWORKS UTILITY BALANCE SHEET

AS AT DECEMBER 31, 1985

LIABILITIES	1985	1984
REVENUE FUND LIABILITIES		
Accounts Payable		
Due to General Revenue Fund	$ 69,041	$ 61,798
Other Liabilities		
MFA Debt Reserve Fund (note 1)		
Cash deposits	5,071	4,566
Demand notes	17,951	17,951
	23,022	22,517
Revenue Surplus		
Balance, beginning of year	28,647	34,097
Add: Surplus for the year (Statement "L")	3,747	4,550
	32,394	38,647
Deduct: Transfer to Water Revenue (Statement "L")	10,000	10,000
	22,394	28,647
Total Revenue Fund Liabilities	114,457	112,962
CAPITAL AND LOAN FUND LIABILITIES		
Long-Term Debt		
Debentures (Schedule "1")	343,257	376,813
Equity in Capital Assets (Statement "K")	1,920,768	1,801,184
Total Capital and Loan Fund Liabilities	2,264,025	2,177,997
Total Liabilities	$ 2,378,482	$ 2,290,959

Treasurer

Statement "K"

THE CORPORATION OF THE CITY OF NELSON

WATERWORKS UTILITY CAPITAL AND LOAN FUND

STATEMENT OF EQUITY IN CAPITAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
BALANCE, BEGINNING OF YEAR	$ 1,801,184	$ 1,695,239
ADD:		
Capital asset contributions by Waterworks Utility Revenue Fund (Statement "L")	86,789	72,506
Contribution from Equipment Replacement Reserve Fund	-	3,661
Actuarial Increase in Sinking Fund (Schedule "1")	1,036	809
Retirement of debenture debt and payment of Sinking Fund by Waterworks Revenue Fund (Statement "L") (Schedule "1")	32,520	30,215
Interest earnings	-	329
	1,921,529	1,802,759
DEDUCT:		
Book value of capital asset disposals (Schedule "2")	-	434
Depreciation allowance on capital assets (Schedule "2") (note 1)	761	1,141
	761	1,575
BALANCE, END OF YEAR (Statement "J")	$ 1,920,768	$ 1,801,184

Treasurer

Statement "L"

THE CORPORATION OF THE CITY OF NELSON

WATERWORKS UTILITY

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

REVENUE	1985	1984
REVENUE		
Rates and charges	$ 368,986	$ 337,171
Connection charges	484	314
New services	3,250	5,019
Net revenue, third parties	159	304
	372,879	342,808
OTHER REVENUE FROM OWN SOURCES		
Internal rentals	15,695	13,662
Penalties	6,672	7,623
Overabsorbed overhead	2,148	-
Transfer from prior years surplus (Statement "J")	10,000	10,000
	34,515	31,285
PROVINCIAL GOVERNMENT GRANT		
Water study grant	9,900	-
Total Revenue	$ 417,294	$ 374,093

THE CORPORATION OF THE CITY OF NELSON

WATERWORKS UTILITY

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURE	1985	1984
WATER SUPPLY		
Administration		
Salaries and benefits	$ 41,754	$ 38,317
Audit	2,700	2,600
Travel and transportation	2,765	735
Office expenses	1,600	350
Insurance	978	-
Answering service	1,200	1,200
Engineering fees	17,433	-
	68,430	43,202
Purification and Treatment		
Chlorination	21,155	19,476
Service of Supply		
Supply lines and reservoirs	28,414	24,837
Water licenses	3,698	2,916
	32,112	27,753
Transmission and Distribution		
Distribution lines	60,648	63,443
Other equipment	2,585	5,811
Hydrant maintenance	16,252	15,619
	79,485	84,873
Customer Billing and Collection		
Share of general administration	13,224	15,529
Computer services	8,087	7,478
Advertising, stationery and postage	1,434	598
Discounts	29,914	25,873
	52,659	49,478
Carried Forward	253,841	224,782

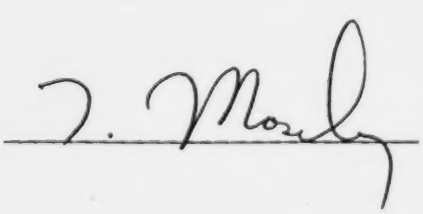
THE CORPORATION OF THE CITY OF NELSON

WATERWORKS UTILITY

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURE	1985	1984
Brought Forward	$ 253,841	$ 224,782
FISCAL SERVICES		
Debt Charges		
Interest (Schedule "1")	40,397	42,040
Principal (Schedule "1")	32,520	30,215
	72,917	72,255
TRANSFER TO OWN FUNDS AND RESERVES		
Waterworks Utility Capital and Loan Fund		
Capital expenditure		
Line extensions and renewals (Statement "K")	86,789	72,506
Total Expenditure	413,547	369,543
OPERATING SURPLUS FOR THE YEAR (Statement "J")	3,747	4,550
	$ 417,294	$ 374,093



Treasurer

Statement "M"

THE CORPORATION OF THE CITY OF NELSON

ELECTRICAL UTILITY BALANCE SHEET

AS AT DECEMBER 31, 1985

ASSETS	1985	1984
REVENUE FUND ASSETS		
Accounts Receivable		
Trade accounts receivable	$ 403,526	$ 345,480
Other	505	435
Due from Electrical Utility Capital and Loan Fund	109,573	162,648
	513,604	508,563
Inventories of Materials	329,445	345,311
Other Assets		
Bonds held as deposits, at face value	420	520
MFA Debt Reserve Fund Requirement (note 1)	138,680	136,686
Returnable containers	9,621	9,319
	148,721	146,525
Total Revenue Fund Assets	991,770	1,000,399
CAPITAL AND LOAN FUND ASSETS		
Term Deposits	67,132	302,172
Works in Progress	1,203,814	1,052,754
Fixed Assets	7,981,079	7,538,796
Total Capital and Loan Fund Assets	9,252,025	8,893,722
Total Assets	$10,243,795	$ 9,894,121

THE CORPORATION OF THE CITY OF NELSON

ELECTRICAL UTILITY BALANCE SHEET

AS AT DECEMBER 31, 1985

LIABILITIES	1985	1984
REVENUE FUND LIABILITIES		
Accounts Payable		
Due to General Revenue Fund	$ 688,478	$ 687,028
Other Liabilities		
Customer deposits	80,336	81,645
MFA Debt Reserve Fund (note 1)		
Cash deposits	18,339	16,345
Demand notes	120,341	120,341
	138,680	136,686
Reserve		
Reserve for future P.C.B. disposal	30,000	30,000
Revenue Surplus		
Balance, beginning of year	65,040	69,027
Surplus for the year (Statement "O")	9,236	6,013
	74,276	75,040
Less: Transfer to Electrical Utility Revenue Fund (Statement "O")	20,000	10,000
Balance, end of year	54,276	65,040
Total Revenue Fund Liabilities	991,770	1,000,399
CAPITAL AND LOAN FUND LIABILITIES		
Due to Electrical Utility Revenue Fund	109,573	162,648
Debentures (Schedule "1")	1,152,994	1,264,761
Equity in capital assets (Statement "N")	7,989,458	7,466,313
Total Capital and Loan Fund Liabilities	9,252,025	8,893,722
Total Liabilities	$10,243,795	$ 9,894,121

Treasurer

BERG & NAQVI

Statement "N"

THE CORPORATION OF THE CITY OF NELSON

ELECTRICAL UTILITY CAPITAL AND LOAN FUND

STATEMENT OF EQUITY IN CAPITAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
BALANCE, BEGINNING OF YEAR	$ 7,466,313	$ 6,896,846
ADD:		
Proceeds from disposal of fixed assets	-	56,526
Capital asset contributions by Electrical Utility Revenue Fund (Statement "O")	385,818	518,152
Contribution from Future Power Purchase Reserve Fund (Statement "F")	44,830	47,440
Principal payment to Sinking Fund (Schedule "1") (Statement "O")	107,438	19,983
Actuarial Increase in Sinking Fund (Schedule "1")	4,329	3,171
Interest earnings	19,095	38,236
	8,027,823	7,580,354
DEDUCT:		
Depreciation allowance on capital assets (Schedule "2") (note 1)	27,111	34,289
Book value of capital asset disposals (Transfered to General Capital and Loan Fund) (Schedule "2")	11,254	57,037
Cost of debenture issue	-	22,715
	38,365	114,041
BALANCE, END OF YEAR	$ 7,989,458	$ 7,466,313

Treasurer

Statement "O"

THE CORPORATION OF THE CITY OF NELSON

ELECTRICAL UTILITY

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

REVENUE	1985	1984
SALE OF SERVICES		
Electrical rates	$ 4,326,742	$ 4,409,229
Connection charges	30,553	30,681
Prior years' revenue recovery	-	34,556
	4,357,295	4,474,466
Other Services		
Third party (net)	6,378	5,559
Penalties	27,877	23,157
Commission on Social Service Tax	935	1,020
Share of electrical poles maintenance	6,840	6,708
Salvaged supplies	-	1,904
Overabsorbed overhead	21,673	-
Recoveries	267	510
Miscellaneous	901	1,896
	64,871	40,754
OTHER TRANSFERS FROM OWN FUNDS		
Transfer from prior years' surplus (Statement "M")	20,000	10,000
Total Revenue	$ 4,442,166	$ 4,525,220

THE CORPORATION OF THE CITY OF NELSON

ELECTRICAL UTILITY

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURE	1985	1984
ADMINISTRATION		
Legislation	$ 5,500	$ 5,580
Salaries and benefits	157,206	153,820
Staff relocation	100	100
Travel and transportation	12,476	11,381
Office expense	11,143	12,463
Maps and blueprinting	2,942	3,839
Consultant fees	9,710	2,285
Easements and permits	1,300	612
Safety meetings and supplies	2,366	2,830
Staff training	4,795	520
Legal fees	13,557	6,392
Liability insurance	10,128	1,478
Audit	8,400	8,100
Office rental	5,375	5,375
Miscellaneous	320	479
Answering	3,600	3,600
	248,918	218,854
Hydro Plant Administration		
Salaries and benefits	31,684	31,143
Travel and transportation	5,475	7,619
Office expense	3,456	2,074
Miscellaneous	5	111
	40,620	40,947
SERVICE OF SUPPLY - Hydro Plant		
Salaries and benefits	191,644	176,645
Plant repairs and maintenance	51,763	40,249
Staff House	653	2,162
Water licenses	150,034	151,017
Power purchases	1,525,578	1,612,583
Insurance	19,507	14,205
Minor maintenance	3,194	3,990
	1,942,373	2,000,851
Carried Forward	2,231,911	2,260,652

THE CORPORATION OF THE CITY OF NELSON

ELECTRICAL UTILITY

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURE	1985	1984
Brought Forward	$ 2,231,911	$ 2,260,652
TRANSMISSION AND DISTRIBUTION		
Transmission lines	8,849	5,837
Transformer repairs	1,973	1,202
Distribution lines - City	79,170	81,000
Distribution lines - South Shore	32,443	56,985
Distribution lines - North Shore	57,495	90,168
Meters - repairs and maintenance	57,140	57,340
Substation No. 2	3,312	4,695
Substation No. 1, 3 and 4	5,059	9,929
Substation No. 5 and 6	2,499	1,541
Substation No. 7	-	5,244
Clothing	1,571	2,270
Minor equipment	14,228	11,266
Warehouse	87,610	88,571
P.C.B. Storage	388	62
	351,737	416,110
CUSTOMER BILLING AND COLLECTION		
Share of general administrative expenses	99,888	109,785
Meter reading	42,760	43,054
Office supplies and rental	27,386	32,205
Computer services	49,830	42,932
Collection expense	3,044	3,447
Uniforms	458	-
Interest on refunds	-	948
	223,366	232,371
FISCAL SERVICES		
Debt Charges		
Interest (Schedule "1")	160,270	96,333
Principal (Schedule "1")	107,438	19,983
Interest on security deposits	5,001	7,507
Foreign Exchange (Schedule "1")	11,229	8,909
	283,938	132,732
Carried Forward	3,090,952	3,041,865

THE CORPORATION OF THE CITY OF NELSON

ELECTRICAL UTILITY

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURE	1985	1984
Brought Forward	$ 3,090,952	$ 3,041,865
TRANSFERS TO OWN RESERVES AND FUNDS		
Uncollectible accounts provision	4,160	9,190
Contibution to Electrical Utility Capital and Loan Fund (Statement "N")		
Capital expenditures		
- Buildings	526	30,965
- Non-mobile equipment	105,707	181,434
- Transmission lines	12,001	209,713
- Distribution lines	267,584	96,040
	385,818	518,152
	3,480,930	3,569,207
TRANSFERRED TO GENERAL REVENUE FUND (Statement "C")	952,000	950,000
SURPLUS FOR YEAR (Statement "M")	9,236	6,013
Total Expenditure	$ 4,442,166	$ 4,525,220

Treasurer

Statement "P"

THE CORPORATION OF THE CITY OF NELSON

SEWER UTILITY BALANCE SHEET

AS AT DECEMBER 31, 1985

ASSETS	1985	1984
REVENUE FUND ASSETS (note 4)		
Accounts Receivable		
Due from General Revenue Fund	$ 1,343	$ 8,729
Sewer rates receivable	35,140	45,089
Provincial Government - Sewage Facility Grant	70,949	64,400
	107,432	118,218
Other Assets		
Refundable containers	5,100	3,750
MFA Debt Reserve Fund Requirement (note 1)	51,258	49,191
	56,358	52,941
Total Revenue Fund Assets	163,790	171,159
CAPITAL AND LOAN FUND ASSETS (note 4)		
Term Deposits		
Sanitary sewer	52,162	7,408
Sewage treatment plant	53,045	49,037
	105,207	56,445
Due from Sewer Utility Revenue Fund	-	38,869
Fixed Assets (Schedule "2")	3,057,329	3,039,739
Total Capital and Loan Fund Assets	3,162,536	3,135,053
Total Assets	$ 3,326,326	$ 3,306,212

THE CORPORATION OF THE CITY OF NELSON

SEWER UTILITY BALANCE SHEET

AS AT DECEMBER 31, 1985

LIABILITIES	1985	1984
REVENUE FUND LIABILITIES (note 4)		
Accounts Payable		
Due to Sewer Capital and Loan Fund	$ -	38,869
Other Liabilities		
MFA Debt Reserve Fund (note 1)		
Cash deposits	18,478	16,411
Demand notes	32,780	32,780
	51,258	49,191
Reserve		
Future capital expenditures	18,000	10,000
Surplus		
Balance, beginning of year	73,099	34,416
Surplus for the year (Statement "R")	21,433	38,683
Balance, end of year	94,532	73,099
Total Revenue Fund Liabilities	163,790	171,159
CAPITAL AND LOAN FUND LIABILITIES (note 4)		
Long-Term Debt		
Debenture debt (Schedule "1")	909,518	1,016,002
Equity in Capital Assets (Statement "Q")	2,253,018	2,119,051
Total Capital and Loan Fund Liabilities	3,162,536	3,135,053
Total Liabilities	$ 3,326,326	$ 3,306,212

Treasurer

Statement "Q"

THE CORPORATION OF THE CITY OF NELSON

SEWER UTILITY CAPITAL AND LOAN FUND

STATEMENT OF EQUITY IN CAPITAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
BALANCE, BEGINNING OF YEAR	$ 2,119,051	$ 1,998,352
ADD:		
Capital asset contributions by Sewer Utility Revenue Fund (Statement "R")	21,397	18,310
Retirement of debenture debt by contribution Fund Sewer Utility Revenue Fund (Schedule "1") (Statement "R")	105,912	98,032
Actuarial adjustment of Sinking Fund (Schedule "1")	572	372
Interest earnings	9,893	5,407
	2,256,825	2,120,473
DEDUCT:		
Depreciation allowance on capital assets (Schedule "2") (note 1)	3,807	1,422
BALANCE, END OF YEAR (Statement "P")	$ 2,253,018	$ 2,119,051

Treasurer

Statement "R"

THE CORPORATION OF THE CITY OF NELSON

SEWER UTILITY

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

REVENUE	1985	1984
SALE OF SERVICES		
Rate and charges	$ 446,952	$ 445,206
Connection charges	1,200	600
	448,152	445,806
OTHER REVENUE FROM OWN SOURCES		
Penalties	8,204	10,236
Miscellaneous revenue	-	672
	8,204	10,908
PROVINCIAL GOVERNMENT GRANT		
Facilities Aid Act (Schedule "11")	104,635	94,366
Total Revenue	$ 560,991	$ 551,080

THE CORPORATION OF THE CITY OF NELSON

SEWER UTILITY

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURE	1985	1984
SEWER COLLECTION AND DISPOSAL		
Administration		
Salaries and benefits	41,754	$ 38,862
Travel and transport	2,608	3,835
Audit	2,700	2,600
Telephone, telegraph and stationery	726	552
Telephone answering service	1,200	1,200
Insurance	1,452	-
	50,440	47,049
Collection System		
Operations and maintenance	69,105	48,580
Pump house	21,647	25,371
Other equipment	1,438	7,541
	92,190	81,492
Treatment Plant		
Salaries and benefits	59,315	58,567
Operations and maintenance	34,987	39,480
	94,302	98,047
Customer Billing and Collection		
Share of general administration	13,225	15,635
Computer services	8,088	7,372
Advertising, printing and stationery	938	418
Discounts	36,160	34,520
	58,411	57,945
Carried Forward	295,343	284,533

THE CORPORATION OF THE CITY OF NELSON

SEWER UTILITY

STATEMENT OF REVENUE AND EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURE	1985	1984
Brought Forward	$ 295,343	$ 284,533
FISCAL SERVICES		
Debt Charges (Schedule "1")		
Interest	89,815	96,429
Exchange	19,091	15,093
Principal	105,912	98,032
	214,818	209,554
TRANSFER TO OWN FUNDS AND RESERVES		
Sewer Utility Capital and Loan Fund		
Capital expenditure (Statement "Q")		
- Non-mobile equipment	11,267	862
- Treatment plant	-	856
- Line extension and renewals	10,130	16,592
	21,397	18,310
Reserve for future expenditures	8,000	-
	29,397	18,310
OPERATING SURPLUS FOR THE YEAR (Statement "P")	21,433	38,683
Total Expenditure	$ 560,991	$ 551,080

J. Manly Treasurer

THE CORPORATION OF THE CITY OF NELSON

NOTES TO FINANCIAL STATEMENTS

AS AT DECEMBER 31, 1985

1. Summary of Significant Accounting Policies

a) The Municipal Finance Authority debt and debt reserves, deposits and demand notes are shown at par in U.S. funds and the unissued debt (Schedule "1") in Canadian funds. The costs/savings due to differences in the exchange rates are recorded in the year of repayment.

Regional District debt is, under the provisions of the Municipal Act, a direct joint and several liability of the District and each member municipality within the District, including the Corporation of the City of Nelson.

b) The Equipment Replacement Reserve is a fully funded reserve with a yearly contribution from revenue funds equivalent to the excess of internal rental charged over the oeprating costs plus depreciation on equipment based on the estimated life of the equipment less any anticipated residual value. Any purchase of new equipment may be financed by transfers which were previously made to the fund.

c) All expenditures are recorded on a committed basis even though all goods and services were not necessarily received at December 31, 1985.

d) All revenues are recorded in the year they become due.

e) A consolidated investment fund has been created to invest Capital, Reserve and Trust Funds. Interest earned is distributed according to the contributed balance at the beginning of the year plus pro-rata contributions of transactions in excess of $1,000 during the year. The assets have been distributed to the various funds as at December 31, 1985.

2. The Corporation of the City of Nelson is a municipality, incorporated March 18, 1897 under Letters Patent, operating under the authority of the Municipal Act.

3. Future Purchase of Electric Power Reserve

The Future Purchase of Electric Power Reserve is a fully funded reserve of which only 90% of the interest earned during a given year may be utilized the following year for capital expenditures of the Electric Utility System. No expenditure of the principal amount may be approved without the assent of the electors.

4. Assessment

The net taxable value of land and improvements was $197,981,243 in 1985 and $214,352,740 in 1984.

THE CORPORATION OF THE CITY OF NELSON

NOTES TO FINANCIAL STATEMENTS

AS AT DECEMBER 31, 1985

5. Tax Rates

Tax Rates (dollars of tax per $1,000 taxable value)

	A	B	C	D	E
Property Class	General Municipal	Debt	Regional Hospital District	Regional District	Specified Area
Residential	$ 11.1794	$ .9708	$ .1822	$ 1.2346	$ 1.1317
Utility	15.9173	.9708	.6377	4.3211	1.1317
Forestry	11.1794	.9708	.7288	4.9384	1.1317
Machinery	N/A	N/A	.5102	3.4569	N/A
Industrial	16.4361	.9708	.6195	4.1976	1.1317
Business	12.1225	.9708	.4464	3.0248	1.1317
Tree Farm	11.1794	.9708	1.4576	9.8768	1.1317
Seasonal	11.1794	.9708	.1822	1.2346	1.1317
Farm	11.1794	.9708	.1822	1.2346	1.1317

6. Contingent Liabilities

a) A contractor has claimed unspecified damages for the award of a contract to another bidder by the City.

b) The City has been put on notice by an individual that he is contemplating possible legal action for an incident which occurred in a previous year. Any costs or liability, if any, which might result from this proposed action will be covered by the City's insurance.

THE CORPORATION OF THE CITY OF NELSON

SCHEDULE OF DEBENTURE DEBT

FOR THE YEAR ENDED DECEMBER 31, 1985

By-law No.	By-law Nomenclature	Term (in Years)	Date of Issue	Coupon Interest Rate
GENERAL DEBT:				
1590	Parkade	20	July 1/72-92	6.412
1624	Curling Rink	20	July 1/73-93	7.1465
1625	Skating Arena	20	July 1/73-93	7.1602
	Total General Debt			
UTILITY DEBT:				
	Sewer Utility			
	Sanitary Sewers (Newly Incorporated Areas - Deferred Issues)			
1317/22	Series "A" - 1961	25	Nov. 1/61-86	5.75
1317/48	Series "B" - 1962	25	Nov. 1/62-87	5.50
1317/77	Series "C" - 1963	25	Nov. 1/63-88	5.50
1316/90	Series "D" - 1964	25	Nov. 1/64-89	5.50
1522/1633	Sewage Treatment Plant (CMHC)	20	Aug. 1/73-93	7.50
1522/1643	Sewage Treatment Plant (MFA) (U.S. Funds) (note 1)	20	Jan. 15/75-95	9.85
1845	Interceptor Sewer Lines	20	Apr. 29/81-2001	Varying
	Total Sewer Utility Debt			
	Waterworks Utility			
	Waterworks Extension & Services (Newly Incorporated Areas - Deferred Issues)			
1315/20	Series "A" - 1961 Issue (Guaranteed by Prov. of B.C.)	25	Nov. 1/61-86	5.50
1315/46	Series "B" - 1962 Issue	25	Nov. 1/62-87	5.50
1315/75	Series "C" - 1963 Issue	25	Nov. 1/63-88	5.50
1789/1815	Water System Improvement (MFA)	20	May 15/79-99	Varying
1985	Water System Improvement (MFA)	20	June 15/83-2003	12.35
	Total Waterworks Utility Debt			

Schedule "1"

Balance January 1, 1985	1985 Issue	Principal Repayments 1985	Actuarial Adjustments	Balance December 31, 1985	Interest Payments	Foreign Exchange
$ 198,226	$ -	$ 19,733	$ -	$ 178,493	$ 12,712	$ -
56,200	-	4,663	-	51,537	4,017	-
129,989	-	10,780	-	119,209	9,310	-
384,415	-	35,176 (Sche."10") (Stat. "E")	-	349,239 (Stat. "D")	26,039 (Sche."10")	-
36,000	-	17,000	-	19,000	2,070	-
57,000	-	18,000	-	39,000	3,135	-
52,000	-	12,000	-	40,000	2,860	-
32,000	-	6,000	-	26,000	1,760	-
355,001	-	28,858	-	326,143	27,215	-
375,442	-	20,425	-	355,017	35,975	19,091
108,559	-	3,629	572	104,358	16,800	-
1,016,002	-	105,912 (Stat. "Q" & "R")	572 (Stat."Q")	909,518 (Stat."P")	89,815 (Stat."R")	19,091 (Stat."R")
11,000	-	5,000	-	6,000	605	-
28,000	-	9,000	-	19,000	1,540	-
52,000	-	12,000	-	40,000	2,860	-
103,278	-	3,750	1,036	98,492	13,020	-
182,535	-	2,770	-	179,765	22,372	-
376,813	-	32,520 (Stat. "K" & "L")	1,036 (Stat."K")	343,257 (Stat."J")	40,397 (Stat."L")	-

THE CORPORATION OF THE CITY OF NELSON

SCHEDULE OF DEBENTURE DEBT

FOR THE YEAR ENDED DECEMBER 31, 1985

By-law No.	By-law Nomenclature	Term (in Years)	Date of Issue	Coupon Interest Rate
UTILITY DEBT: (cont.)				
Electrical Utility				
1788/1816	Electrical System Improvement	10	May 15/79-89	Varying
1904/1921	Electrical System Improvement (U.S. Funds)	10	Oct. 28/81-91	Varying
2019/2032	Electrical System Improvement	10	May 15/84-94	Varying
	Total Electrical Utility Debt			
	Grand Total of Debenture Debt			

SUPPLEMENT TO SCHEDULE OF DEBENTURE DEBT

OTHER CAPITAL INDEBTEDNESS				
Other Short-Term Debt				
1973	Works Buildings	5	1982	15.00
2022	Civic Centre Improvements	5	1983	1/2% below prime
2108	Firehall Improvements		1985	1/2% below prime
Other Long-Term Debt				
1947	TIDSA			
1971	Downtown Core Revitalization Program			
2008	TIDSA			
2092	Downtown Core Revitalization Program			

Schedule "1" continued

Balance January 1, 1985	1985 Issue	Principal Repayments 1985	Actuarial Adjustments	Balance December 31, 1985	Interest Payments	Foreign Exchange
$ 70,086	$ -	$ 9,938	$ 2,746	$ 57,402	$ 12,812	$ -
94,675	-	10,045	1,583	83,047	19,583	11,229
1,100,000	-	87,455	-	1,012,545	127,875	-
1,264,761	-	107,438 (Stat. "N" & "O")	4,329 (Stat."N")	1,152,994 (Stat."M")	160,270 (Stat."O")	11,229 (Stat."O")
$3,041,991	$ -	$281,046	$ 5,937	$2,755,008	$316,521	$ 30,320
$ 163,000	$ -	$ 81,500	$ -	$ 81,500	$ 24,450	$ -
128,000	-	32,000	-	96,000	13,757	-
-	50,000	9,000	-	41,000	4,233	-
$ 291,000	$ 50,000 (Stat."E")	$122,500 (Sche."10") (Stat."E")	$ -	$ 218,500 (Stat."D")	$ 42,440 (Sche."10")	$ -
$ 75,000	$ -	$ -	$ -	$ 75,000	$ -	$ -
473,753	(104,785)	-	-	368,968	-	-
100,000	-	-	-	100,000	-	-
-	247,500	-	-	247,500	-	-
$ 648,753	$142,715 (Stat."E")	$ -	$ -	$ 791,468 (Stat."D")	$ -	$ -

THE CORPORATION OF THE CITY OF NELSON

SCHEDULE OF FIXED ASSETS

FOR THE YEAR ENDED DECEMBER 31, 1985

Functional Classification

GENERAL SECTION:

General Government
- Civic Offices
- Machinery and Equipment

Protection to Persons and Property
- Fire Department - Real Property
  - Mobile Equipment
  - Other
- Police Department - Real Property
  - Mobile Equipment
- Street Lights
- Traffic Lights
- Dog Pound - Real Property
  - Mobile

Public Works
- Real Property - Nelson Kootenay Lake Foreshore
- Workshops, Yards and Other Buildings
- Grade Separations - Retaining Walls
- Sidewalks
- Streets, Roads, Lanes and Alleys
- Parking Meters and Off-Street Parking Facilities
- Operating Machinery and Equipment - Mobile
  - Other
- Works Building

Sanitary and Waste Removal
- Storm Drains
- Operation Machinery and Equipment - Mobile
  - Other
- Solid Waste Disposal - Transfer Station

Health
- Kinsmen Health Centre

Carried Forward

Schedule "2"

Book Value As At December 31, 1984	Additions During 1985	Disposals During 1985	Depreciation Allowance 1985	Book Value As At December 31, 1985
$ 457,139	$ 20,000	$ -	$ -	$ 477,139
80,208	12,902	-	28,400	64,710
272,209	61,158	-	-	333,367
137,397	105,267	-	18,064	224,600
38,260	17,571	-	-	55,831
185,588	4,866	-	-	190,454
20,312	15,954	791	14,401	21,074
505,782	5,982	-	-	511,764
18,672	-	-	-	18,672
1,200	-	-	-	1,200
400	(400)	-	-	-
127,704	(68,250)	-	-	59,454
346,801	2,996	-	-	349,797
225,805	22,829	-	-	248,634
1,031,760	50,225	-	-	1,081,985
4,412,029	175,508	-	-	4,587,537
547,513	-	-	-	547,513
322,369	74,011	3,900	91,421	301,059
91,692	1,926	-	-	93,618
365,273	-	-	-	365,273
1,072,191	23,030	-	-	1,095,221
296,680	-	683	53,820	242,177
48,705	-	-	-	48,705
78,044	-	-	-	78,044
60,032	-	-	-	60,032
10,743,765	525,575	5,374	206,106	11,057,860

THE CORPORATION OF THE CITY OF NELSON

SCHEDULE OF FIXED ASSETS

FOR THE YEAR ENDED DECEMBER 31, 1985

Functional Classification

Brought Forward

GENERAL SECTION: (continued)

Recreation Services
- Parks and Playground
- Parks - Non-Mobile and Other Equipment
- Sports Field, Greenhouse, Concession and Bathhouse (Lakeside Park)
- Civic Centre and Recreation - Real Property
- Operational Machinery and Equipment - Mobile
  - Other
- Senior Citizens Lounge - Real Property
- Rod and Gun Club
- Farmers' Market

Community Services
- Library
- Museums
- Cemetery - Real Property
  - Mobile Equipment
- Capitol Theatre

Miscellaneous
- Civil Defence - Operational Equipment
- Schools - Sites, Buildings, Equipment
- Land - Vernon Street Parking Facilities
- Land - Airport
- Land - Old Garage
- Land - acquired for park purposes (Rosemont Area)
- Airport Improvements
- Sundry Buildings
- Sundry Land (City property not used or dedicated for municipal purposes)
- Land acquired for industrial developments

Total General Section

Schedule "2" continued

Book Value As At December 31, 1984	Additions During 1985	Disposals During 1985	Depreciation Allowance 1985	Book Value As At December 31, 1985
$10,743,765	$ 525,575	$ 5,374	$ 206,106	$11,057,860
567,313	9,163	-	-	576,476
6,253	-	-	-	6,253
183,154	813,914	-	-	997,068
2,132,840	15,100	-	-	2,147,940
8,430	-	-	2,293	6,137
211,103	12,035	-	-	223,138
27,524	-	-	-	27,524
25,230	-	-	-	25,230
83,777	-	-	-	83,777
153,623	4,558	-	-	158,181
27,078	-	-	-	27,078
145,157	2,175	-	-	147,332
31,854	11,730	-	9,101	34,483
56,500	68,250	-	-	124,750
2,005	-	-	-	2,005
325,347	-	-	-	325,347
47,815	-	-	-	47,815
78,397	-	-	-	78,397
58,350	-	-	-	58,350
20,055	-	-	-	20,055
303,001	68,826	-	-	371,827
9,781	-	-	-	9,781
322,730	-	-	-	322,730
79,961	-	-	-	79,961
$15,651,043	$1,531,326	$ 5,374	$ 217,500	$16,959,495
		(Stat."E")	(Stat."E")	(Stat."D")

BERG & NAQVI

THE CORPORATION OF THE CITY OF NELSON

SCHEDULE OF FIXED ASSETS

FOR THE YEAR ENDED DECEMBER 31, 1985

Functional Classification

UTILITIES:

Transit Utility
- Buildings
- Operational Machinery and Equipment

Total Transit Utility

Electrical Utility
- Real Property - Hydro Plant
- Transmission Lines
- Real Property - Substations
- Distribution Lines
- Operational Machinery and Equipment - Mobile
  - Other

Total Electrical Utility

Waterworks Utility
- Real Property - Entire System
- Operational Machinery and Equipment

Total Waterworks Utility

Sewer Utility
- Sanitary Sewers
- Operational Machinery and Equipment - Mobile
  - Non-Mobile
- Sewage Treatment Plant

Total Sewer Utility

Grand Total - Fixed Assets

Schedule "2" continued

Book Value As At December 31, 1984	Additions During 1985	Disposals During 1985	Depreciation Allowance 1985	Book Value As At December 31, 1985
$ 55,040	$ 10,178	$ -	$ -	$ 65,218
1,955	-	-	-	1,955
56,995	10,178	-	-	67,173 (Stat. "G")
419,424	525	-	-	419,949
1,447,758	106,831	-	-	1,554,589
159,968	-	-	-	159,968
3,018,971	267,585	-	-	3,286,556
109,326	-	11,254	27,111	70,961
2,383,349	105,707	-	-	2,489,056
7,538,796	480,648	11,254 (Stat."N")	27,111 (Stat. "N")	7,981,079 (Stat. "M")
2,175,477	86,789	-	-	2,262,266
2,520	-	-	761	1,759
2,177,997	86,789	-	761 (Stat."K")	2,264,025 (Stat."J")
1,808,896	10,130	-	-	1,819,026
4,452	-	-	3,807	645
862	11,267	-	-	12,129
1,225,529	-	-	-	1,225,529
3,039,739	21,397	-	3,807 (Stat."Q")	3,057,329 (Stat."P")
$28,464,570	$2,130,338	$ 16,628	$ 249,179	$30,329,101

BERG & NAOVI

THE CORPORATION OF THE CITY OF NELSON

SUMMARY OF FIXED ASSET ADDITIONS

FOR THE YEAR ENDED DECEMBER 31, 1985

Contribution from Future Power Purchase Reserve Fund
Contribution from Library
Contribution from Revenue Funds
Capital and Loan Funds - current years expenditure
- transfer from work in progress
Contribution from Equipment Replacement Reserve Fund (note 1)
Transferred from Electrical Capital and Loan Funds
Contribution from Land Sales Reserve Fund

Schedule "2" continued

Transit Utility Capital & Loan Fund	Sewer Utility Capital & Loan Fund	General Capital & Loan Fund	Electrical Utility Capital & Loan Fund	Waterworks Utility Capital & Loan Fund	Total
$ -	$ -	$ -	$ 44,830	$ -	$ 44,830
-	-	4,558	-	-	4,558
178	-	413,135	385,818	86,789	885,920
10,000	21,397	20,000	50,000	-	101,397
-	-	859,069	-	-	859,069
-	-	208,210	-	-	208,210
-	-	11,254	-	-	11,254
-	-	15,100	-	-	15,100
$ 10,178	$ 21,397	$1,531,326	$ 480,648	$ 86,789	$2,130,338

Schedule "3"

THE CORPORATION OF THE CITY OF NELSON

GENERAL GOVERNMENT SERVICES EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
LEGISLATIVE		
Mayor's indemnity	$ 14,900	$ 14,899
Council's indemnity	26,931	27,845
Travel and transportation	7,482	908
Advertising, printing and stationery	3,781	1,950
Telephone, telegraph and postage	1,790	2,476
Miscellaneous	2,998	1,584
	57,882	49,662
GENERAL ADMINISTRATIVE		
Administration		
Salaries and benefits	128,648	128,066
City Hall - repairs and maintenance	24,193	26,005
City Hall - janitorial service	19,903	19,335
Legal fees	14,602	22,042
Travel and transportation	1,169	977
Advertising, printing and stationery	6,093	7,497
Equipment maintenance and rental	7	164
Telephone and telegraph	2,892	3,023
Record storage and disposal	-	1,000
Miscellaneous	85	209
	197,592	208,318
Finance Department		
Salaries and benefits	121,368	143,520
Audit fees	10,310	10,100
Computer services	63,600	49,035
Travel and transportation	559	1,022
Advertising, printing and stationery	8,437	9,609
Telephone, telegraph and postage	11,425	12,440
Equipment maintenance and rental	3,113	557
Miscellaneous	68	54
	218,880	226,337
Carried Forward	474,354	484,317

THE CORPORATION OF THE CITY OF NELSON

GENERAL GOVERNMENT SERVICES EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURES	1985	1984
Brought Forward	$ 474,354	$ 484,317
OTHER GENERAL GOVERNMENT		
Elections	5,744	4,057
Conventions and delegations	8,140	6,850
Public receptions	4,046	1,902
Publicity	9,987	16,326
Memberships	5,374	5,287
Publications	2,614	1,532
Consultant fees	-	5,160
Labour relations	21,877	23,117
Severence pay settlement	90,293	-
Insurance	20,788	7,844
General Government property tax	702	942
Donations (Schedule "12")	63,303	61,350
Underabsorbed Overhead	-	13,244
Appraisals	1,550	2,300
Public Washrooms	6,158	6,000
Medical insurance subsidy - retired employees	14,120	9,382
Superannuation subsidy - retired employees	1,945	4,010
Employee training	2,255	1,390
Miscellaneous	875	2,112
Tax sale costs	358	542
D.T.U.C. Study	-	46,000
Festival of the Arts Study	-	3,550
	260,129	222,897
(Statement "C")	$ 734,483	$ 707,214

Schedule "4"

THE CORPORATION OF THE CITY OF NELSON

PROTECTIVE SERVICES EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURES	1985	1984
POLICE PROTECTION		
Administration		
Salaries and benefits	$ 146,635	$ 143,424
Advertising, printing and stationery	6,016	6,539
Telephone, telegraph and postage	8,647	10,046
Equipment maintenance	1,643	2,316
Legal fees	4,089	3,945
Travel and transportation	1,168	842
	168,198	167,112
Operation		
Salaries and benefits	552,112	563,058
Staff training	1,743	1,902
Dog training	846	949
Building maintenance	12,564	11,324
Internal vehicle rental	39,576	37,671
Equipment maintenance and supplies	4,670	4,712
Equipment rental	2,631	1,668
Prisoner maintenance	97,931	104,165
Uniforms and clothing	11,747	8,688
Auxiliary Police costs	3,569	3,363
Miscellaneous	1,888	1,973
	729,277	739,473
Total Police Protection Carried Forward	897,475	906,585

THE CORPORATION OF THE CITY OF NELSON

PROTECTIVE SERVICES EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURES	1985	1984
Brought Forward	$ 897,475	$ 906,585
FIRE DEPARTMENT		
Administration		
Salaries and benefits	101,663	100,445
Travel and transportation	1,015	2,413
Advertising, printing and stationery	1,152	1,905
Telephone, telegraph and postage	9,063	8,721
	112,893	113,484
Operation		
Salaries	344,182	322,540
Volunteer costs	9,090	9,800
Staff training	1,415	-
Radio and alarm system	721	806
Equipment maintenance	939	625
Hydrant rentals	13,115	11,385
Building - operational and maintenance	18,573	17,882
Internal vehicle rental	35,335	37,093
Fire prevention	15,312	43,906
Uniforms and clothing	5,458	8,080
Supplies	1,584	1,635
Miscellaneous	1,118	762
	446,842	454,514
Total Fire Department	559,735	567,998
Carried Forward	1,457,210	1,474,583

THE CORPORATION OF THE CITY OF NELSON

PROTECTIVE SERVICES EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURES	1985	1984
Brought Forward	$1,457,210	$1,474,583
EMERGENCY MEASURES		
Civil defense	4,536	4,733
Ambulance		
- Administration	23,452	22,506
- Operation	221,691	220,368
	245,143	242,874
Total Emergency Measures	249,679	247,607
OTHER PROTECTION		
Protective Inspections		
Salaries and benefits	20,172	25,728
Travel and transportation	2,711	1,264
Office expense	1,651	2,124
RRAP Program	11,919	15,988
	36,453	45,104
Animal and Pest Control		
Salaries and benefits	32,692	31,698
Pound operations and maintenance	5,718	5,606
Uniforms and supplies	183	353
Internal vehicle rental	5,505	5,288
	44,098	42,945
BY-LAW ENFORCEMENT		
Salaries	12,008	7,884
Total Other Protection	92,559	95,933
(Statement "C")	$1,799,448	$1,818,123

Schedule "5"

THE CORPORATION OF THE CITY OF NELSON

TRANSPORTATION SERVICES EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURES	1985	1984
COMMON SERVICES		
Administration - salaries and benefits	$ 146,359	$ 149,385
Travel and transportation	831	1,154
Internal vehicle rental	10,391	12,425
Office expenses	4,869	3,510
Miscellaneous	10	-
Staff training	2,492	2,233
Safety meeting	553	736
	165,505	169,443
ENGINEERING SERVICES		
Consultant fees	854	881
Maps and blueprinting	3,060	954
	3,914	1,835
GENERAL EQUIPMENT		
Operating and Maintenance		
Automotive and other equipment	392,994	400,585
Minor equipment, small tools and clothing	11,210	9,987
Radio equipment	1,011	364
	405,215	410,936
GARAGE		
Administration salaries	40,494	41,169
Advertising, printing and stationery	1,296	320
Telephone, telegraph and postage	1,535	1,241
Travel	2,725	2,219
Building maintenance	10,920	13,972
Equipment rental	7,705	7,383
Small tools and clothing	3,741	5,403
Safety meeting	340	88
Miscellaneous	220	140
	68,976	71,935
OTHER BUILDINGS AND YARD		
Storage yard	9,333	6,046
Lunch room and drying room	4,025	4,694
	13,358	10,740
Carried Forward	656,968	664,889

THE CORPORATION OF THE CITY OF NELSON

TRANSPORTATION SERVICES EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURES	1985	1984
Brought Forward	$ 656,968	$ 664,889
ROAD TRANSPORT		
Streets and roads		
Street surfaces	88,407	115,673
Road allowances	11,646	10,889
Sidewalks	33,987	27,685
Storm drains	38,652	41,204
Street cleaning and dust control	92,651	103,215
Snow and ice removal	126,132	93,754
Sanding	78,102	94,056
Street barricades	1,661	3,139
Flood control	2,155	1,091
Vandalism	-	972
	473,393	491,678
Bridge, grade separation and handrails	15,452	22,921
Street Lighting		
Lights - streets	42,508	39,995
Arterial highways	1,936	1,915
Decorative lighting	4,468	6,252
	48,912	48,162
Traffic services		
Signal system	6,031	5,260
Traffic control	6,952	5,596
Line marking	7,232	5,367
Sign maintenance	17,921	15,145
Street name signs	348	14,069
	38,484	45,437
Parking		
Parkade - operation and maintenance	25,146	25,996
Parking meters - operation and maintenance	99,109	106,871
Off-street parking	899	507
	125,154	133,374
Carried Forward	1,358,363	1,406,461

THE CORPORATION OF THE CITY OF NELSON

TRANSPORTATION SERVICES EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURES	1985	1984
Brought Forward	$1,358,363	$1,406,461
AIR TRANSPORT		
Air harbour	696	340
Airport	15,750	9,052
	16,446	9,392
MARINAS AND WHARVES		
Demolition of public wharf	-	5,790
(Statement "C")	$1,374,809	$1,421,643

Schedule "6"

THE CORPORATION OF THE CITY OF NELSON

ENVIRONMENTAL HEALTH SERVICES EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURES	1985	1984
GARBAGE AND WASTE COLLECTION		
Adminstration	$ 4,830	$ 5,806
Garbage collection	180,885	178,019
Refuse grounds	12,208	34,413
Garbage bin maintenance	2,846	2,754
(Statement "C")	$ 200,769	$ 220,992

Schedule "7"

THE CORPORATION OF THE CITY OF NELSON

PUBLIC HEALTH AND WELFARE SERVICES EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

EXPENDITURES	1985	1984
PUBLIC HEALTH - CEMETERY		
Administration		
Salaries and benefits	$ 6,514	$ 6,425
Travel and transportation	1,566	1,759
Telephone, telegraph and postage	492	410
	8,572	8,594
Operation		
General maintenance	48,454	50,384
Grave digging	23,224	27,987
Equipment maintenance and repair	616	2,221
Small tools and clothing	256	886
	72,550	81,478
Total Cemetery	81,122	90,072
GENERAL PUBLIC HEALTH		
Selkirk Health Unit	-	453
Kinsmen Health Centre	9,638	7,942
	9,638	8,395
(Statement "C")	$ 90,760	$ 98,467

Schedule "8"

THE CORPORATION OF THE CITY OF NELSON

ENVIRONMENTAL DEVELOPMENT SERVICES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
Planning Commission	$ 1,677	$ 2,029
Waterfront planning	18,302	503
Board of Variance	1,823	1,610
Downtown Core Program	20,581	31,478
Heritage Committee	4,375	3,380
Nelson Promotion and Development Committee	2,912	3,005
(Statement "C")	$ 49,670	$ 42,005

Schedule "9"

THE CORPORATION OF THE CITY OF NELSON

RECREATIONAL AND CULTURAL SERVICES EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
CIVIC CENTRE DEPARTMENT		
Administration		
Salaries	$ 38,935	$ 37,770
Travel and transportation	2,164	1,502
Office supplies and advertising	3,471	3,840
Telephone, telegraph and postage	3,383	2,789
Discount on rentals	1,724	2,488
Miscellaneous	420	358
	50,097	48,747
Operation and Maintenance		
Building and grounds operation, maintenance and repairs	299,365	291,108
Special events, skating and hockey	40,919	49,261
	340,284	340,369
Carried Forward	390,381	389,116

THE CORPORATION OF THE CITY OF NELSON

RECREATIONAL AND CULTURAL SERVICES EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
Brought Forward	$ 390,381	$ 389,116
PARKS AND PLAYGROUNDS		
Administration		
Salaries	19,873	22,274
Travel and transportation	3,165	3,457
Office expense	1,817	1,743
	24,855	27,474
Operation and Maintenance		
Sculpture Project	-	825
Lakeside Park	68,542	60,606
Gyro Park	25,730	24,238
Queen Elizabeth Park	5,683	5,217
Lion's Club Park	7,239	5,374
Tourist Park	12,832	15,352
Other parks	14,901	17,250
Tennis courts	2,466	873
Swimming pools and beaches	29,448	23,978
Tree pruning	49,138	28,287
Boulevards	37,861	34,362
Small tools and clothing	4,792	4,362
Minor equipment	5,508	6,070
Greenhouse and nursery	49,980	56,684
Vandalism	2,740	2,204
Staff training	5,060	8,130
Soccer field	17,914	19,853
	339,834	313,665
Total Parks and Playground	364,689	341,139
CULTURAL BUILDINGS AND FACILITIES		
Museum	11,563	5,817
Library	139,250	140,410
Farmers' Market	562	525
D.T.U.C.	24,927	5,645
Participaction	4,134	525
Total Cultural Buildings and Facilities	180,436	152,922
(Statement "C")	$ 935,506	$ 883,177

BERC & NAQVI

Schedule "10"

THE CORPORATION OF THE CITY OF NELSON

FISCAL SERVICES EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
DEBT CHARGES		
Interest Payments		
Interest on current expenditures loan	$ 23,555	$ 8,892
Interest on debenture debt (Schedule "1")	26,039	28,259
Short-Term Capital (Schedule "1")	42,440	54,323
	92,034	91,474
Principal Payments		
General debenture debt (Schedule "1")	35,176	32,957
Short-term debt (Schedule "1")	122,500	113,500
	157,676	146,457
Other Charges		
Bank service charges	777	25
Carried Forward	250,487	237,956

THE CORPORATION OF THE CITY OF NELSON

FISCAL SERVICES EXPENDITURES

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
Brought Forward	$ 250,487	$ 237,956
TRANSFERS TO OWN RESERVES FUNDS AND UTILITIES		
Equipment replacement reserve fund (note 1) (Statement "F")	208,487	209,045
Sick leave for retiring employees reserve	32,000	15,000
Future expenditure reserve	43,500	15,500
	283,987	239,545
Contributions to General Capital and Loan Fund - Fixed asset additions (Schedules "2" & "13")	413,135	435,959
- Work in progress - additions	16,567	29,351
	429,702	465,310
Provision for doubtful accounts	2,108	-
Transit Utility General Revenue - Provision for deficit (Statement "I")	95,684	85,707
	97,792	85,707
TRANSMISSION OF TAXES LEVIED FOR OTHER GOVERNMENTS		
Provincial Non-residential School Taxes	937,267	1,300,183
Nelson School District No. 7	1,027,565	1,094,318
Central Kootenay Regional Hospital District	60,415	115,254
Municipal Finance Authority	648	769
B.C. Assessment Authority	46,029	54,551
	2,071,924	2,565,075
CONDITIONAL TRANSFERS		
Regional District of Central Kootenay	409,367	432,727
(Statement "C")	$3,543,259	$4,026,320

Schedule "11"

THE CORPORATION OF THE CITY OF NELSON

SUBSIDIES FROM THE FEDERAL AND PROVINCIAL GOVERNMENTS

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
FEDERAL GOVERNMENT		
Grant in lieu of taxes	$ 43,455	$ 40,001
Residential Rehabilitation Assistance Program	11,330	10,850
D.T.U.C. Study	-	46,000
Canada Works (MILAP)	31,689	-
	86,474	96,851
PROVINCIAL GOVERNMENT		
Grants		
Home-owner	989,465	1,003,422
In lieu of taxes	117,174	107,940
Interim revenue sharing		
Operating	462,289	463,917
Basic	44,371	42,291
Provincial Emergency Program	1,550	-
Ministry of Highways	3,626	3,472
H.A.R.P.	10,000	10,000
Police - prisoner maintenance/escort services	33,295	46,067
Ambulance service	339,941	324,816
Transit subsidy	161,280	159,427
Sewage Facilities Aid	104,635	94,366
Airport Grant	50,000	-
	2,317,626	2,255,718
Total Federal and Provincial Grants	$2,404,100	$2,352,569

Schedule "12"

THE CORPORATION OF THE CITY OF NELSON

STATEMENT OF DONATIONS

FOR THE YEAR ENDED DECEMBER 31, 1985

RECIPIENT	1985	1984
Nelson Chamber of Commerce	$ 41,000	$ 40,514
Kootenay Kiltie Pipe Band	1,200	1,200
Nelson Curling Club (Utility Charge)	1,569	1,506
Nelson Chamber of Mines	712	697
Nelson Rod and Gun Club (Utility Charge)	544	566
Nelson Jubilee Manor	1,010	966
Nelson Hockey Clubs	4,016	360
Nelson Cadets - Navy League	449	790
Boy Scouts	294	317
Miscellaneous	100	-
Child Care Society	169	169
Ernie Gare Scholarship	3,000	2,800
Winter Games Committee	213	-
Mount St. Francis (Utility Charges)	-	6,961
Capitol Theatre	760	1,854
Theatre Energy	750	750
Soccer Club	-	200
School District No. 7 (Nelson)	-	625
B.C. Vintage Car	-	273
Bingo	-	450
D.T.U.C.	85	158
Salvation Army	-	101
Children's Christmas Party	-	93
Sno-Fest Committee	2,190	-
National Exhibition Centre	500	-
Nelson Home Support	3,312	-
Arts Council	750	-
Figure skating	150	-
City Band	200	-
W. Kootenay Mine & Safety	330	-
(Schedule "3")	$ 63,303	$ 61,350

Schedule "13"

THE CORPORATION OF THE CITY OF NELSON

CONTRIBUTIONS TO GENERAL CAPITAL AND LOAN FUND

BY GENERAL REVENUE FUND

FOR THE YEAR ENDED DECEMBER 31, 1985

	1985	1984
GENERAL GOVERNMENT SERVICES		
Civic offices	$ -	$ 12,505
PROTECTIVE SERVICES		
Police Department		
Operational equipment and furnishings	4,867	-
Fire Department		
Building	11,157	3,481
Operational equipment and furnishings	17,571	16,590
TRANSPORTATION SERVICES		
Streets - new construction and renewals	175,508	169,085
Street lighting	5,982	11,808
Sidewalks - new construction and renewals	50,225	31,935
Retaining walls	22,830	50,316
Garage equipment	4,922	3,686
Buildings	-	13,882
SANITATION AND WASTE REMOVAL		
Storm drains	23,030	33,747
RECREATION AND CULTURAL SERVICES		
Civic Centre renovations	12,035	86,728
Parks	14,008	-
PUBLIC HEALTH AND WELFARE SERVICES		
Cemetery plot preparation	2,175	2,196
AIRPORT	68,825	-
(Statement "E")	$ 413,135	$ 435,959

NELSON MUNICIPAL LIBRARY

INDEX TO

FINANCIAL STATEMENTS

DECEMBER 31, 1985

THE AUDITORS' REPORT

STATEMENTS:

"A" - Balance Sheet

"B" - Revenue and Expenditure

February 11, 1986
Nelson, B. C

BERG & NAQVI

THE AUDITORS' REPORT

To the Chairman and Members
Nelson Municipal Library Board
Nelson, B. C.

We have examined the balance sheet of the Nelson Municipal Library Board as at December 31, 1985 and the related statement of revenue and expenditure for the year then ended. Our examination was made in accordance with generally accepted auditing standards and accordingly, included such tests and other procedures as we considered necessary in the circumstances.

In our opinion, these financial statements present fairly the financial position of the Board as at December 31, 1985 and the results of its operations for the year then ended in accordance with generally accepted accounting principles applied on a basis consistent with that of the preceding year.

Berg + Naqvi

Chartered Accountants.

February 11, 1986
Nelson, B. C.

Statement "A"

NELSON MUNICIPAL LIBRARY

BALANCE SHEET

AS AT DECEMBER 31, 1985

ASSETS	1985	1984
CURRENT ASSETS		
Cash on hand	$ 250	$ 250
Cash in bank	24,418	21,232
Due from City of Nelson	-	11,548
Prepaid expenses	2,187	1,624
Accrued interest	1,218	1,218
	$ 28,073	$ 35,872
LIABILITIES		
CURRENT LIABILITIES		
Accounts payable	$ 3,739	$ 6,152
Refundable deposits	3,642	3,587
	7,381	9,739
RESERVES		
Automation program	-	2,100
Development and special purposes	2,152	2,152
Payroll	-	2,331
	2,152	6,583
SURPLUS		
Balance, beginning of year	19,550	19,065
Transferred to current year's revenue (Statement "B")	(1,100)	-
Surplus for the year (Statement "B")	90	485
Balance, end of year	18,540	19,550
	$ 28,073	$ 35,872

T. Mowbray Treasurer

H. R. McCrodan Chairman

February 11, 1986
Nelson, B. C.

Statement "B"

EXPENDITURES	1985	1984
Salaries and employee benefits		
Salaries	$108,118	$100,876
Superannuation and Canada Pension	2,738	3,086
Medical health plan	1,857	1,776
Unemployment Insurance	3,374	3,106
Workers' Compensation and group insurance	2,343	1,321
	118,430	110,165
Rent	4,800	4,800
Light	570	620
Insurance	651	333
Caretaking	3,910	3,937
Periodicals	1,881	1,608
Book binding and binding supplies	1,450	1,893
Stationery, office and photocopy supplies	4,299	6,238
Telephone	642	659
Audit	460	422
Delegate and board expenses	1,938	784
Staff training	471	591
Community programs	951	779
Dues and fees	1,680	1,914
Repairs and maintenance	305	267
Computer maintenance	1,581	1,015
Books and records	24,569	24,530
Capital expenditures from revenue		
Furniture, fixtures and equipment	2,594	3,961
Computer equipment	1,964	8,833
Building improvements	-	2,614
Contributions to reserves		
Development and special purposes	-	1,321
Payroll	-	2,331
	54,716	69,450
Total Expenditures	173,146	179,615
SURPLUS (Statement "A")	90	485
	$173,236	$180,100

J. Mowbray Treasurer

R. R. McArthur Chairman

NELSON MUNICIPAL LIBRARY

STATEMENT OF REVENUE AND EXPENDITURE

FOR THE YEAR ENDED DECEMBER 31, 1985

REVENUES	1985	1984
Penalties and reservation fees	$ 2,167	$ 2,207
Subscriptions	4,060	3,319
Photocopy services	1,758	1,573
Book sales	535	945
Provincial Government Library Services Grant	14,629	14,450
Federal Labour Grant	3,615	2,347
Contribution from City of Nelson	139,250	140,410
Contribution from automation program reserve	2,100	10,581
Transferred from prior year's surplus (Statement "A")	1,100	-
Donation, interest and miscellaneous	4,022	4,268
Total Revenues	$173,236	$180,100

1985 GENERAL STATISTICS

ASSESSMENT

SCHOOL & HOSPITAL

LAND	$ 68,808,738	$12,428,114	$ 56,380,624
IMPROVEMENTS	191,109,469	51,725,300	139,384,169
MACHINERY	13,543,700	1,005,600	12,538,100
	$273,461,907	$65,159,014	$208,302,893

MUNICIPAL

LAND	$ 68,808,738	$12,428,114	$ 56,380,624
IMPROVEMENTS	191,109,469	51,725,300	139,384,169
	$259,918,207	$64,153,414	$195,764,793

Current Taxes (Including Adjustments)	$5,010,249	$4,720,955	94.23%	$ 289,294
Prior Year's Taxes & Utility Arrears (Includ. Penalties & Interest)	607,038	465,583	76.70%	141,455
	$5,617,287	$5,186,538		$ 430,749

SCHEDULE

	1985 TAX RATES (dollars of tax per $1000 taxable value)								
	General Municipal	Debt	Regional Hospital Distirct	Regional District	Specified Area	BC Assm't Authority	Mun. Fin. Authority	School	Total
1. Residential	$ 11.1794	$ .9708	$ .1879	$ 1.2731	$1.1317	$ .1420	$.0020	$ 7.3971	$ 22.2840
2. Utility	15.9173	.9708	.6577	4.4559	1.1317	.4970	.0070	19.1450	42.7824
3. Forestry	11.1794	.9708	.7516	5.0924	1.1317	.5680	.0080	21.8800	41.5819
4. Machinery	N/A	N/A	.5261	3.5647	N/A	.3976	.0056	10.2110	14.7050
5. Industrial	16.4361	.9708	.6195	4.1976	1.1317	.4828	.0068	16.4100	40.4056
6. Business	12.1225	.9708	.4604	3.1191	1.1317	.3479	.0049	13.4020	31.5593
7. Tree Farm	11.1794	.9708	1.5032	10.1848	1.1317	1.1360	.0160	43.7600	69.8819
8. Seasonal	11.1794	.9708	.1879	1.2731	1.1317	.1420	.0020	5.4700	20.3569
9. Farm	11.1794	.9708	.1879	1.2731	1.1317	.1420	.0020	5.4700	20.3569

GENERAL STATISTICS - 1985 (CONT'D)

POPULATION:

Census, 1981	9,143

ELEVATION:

(Height above sea level	536.448m

AREA OF MUNICIPALITY:

Land (hectares)	644.0
Water (hectares)	184.5

STREET CLASSIFICATION & DISTANCE:

Pavement (kilometers)	2
Bituminous (kilometers)	52
Gravel (surface treated)	
Gravel (surface untreated)	
Earth (cleared & graded) =	25

TOTAL Road & Street Distance	79

SEWER & WATER MAINS DISTANCE:

Storm Sewers (kilometers)	34
Sanitary Sewers (kil.)	73
Water Mains (kilometers)	78

Sidewalk Classification & DISTANCE:

Concrete (kilometers)	50.64
Wooden (kilometers)	Nil
Asphalt (kilometers)	Nil

BUILDING PERMITS:

Issued in 1985	162

ELECTORAL ROLL:

Electors	5,623

EDUCATION FACILITIES:

Universities	0
Vocational Schools	1
High Schools	2
Elementary Schools	5
Private Schools	2
Public Schools - enrolment as at Dec. 31, 1985	1,997

UTILITY SERVICES:

Water Services	3,228
Hydrants	215
Electrical Services	7,224
Street Lights	644
Transit Passengers Carried	166,000

BORROWING POWER:

Unused as at January 1, 1986 $6,351,533

1986 STANDING COMMITTEES

Executive & Finance:

Mayor G. J. Rotering, Chairman
Alderman W. H. Ramsden
Alderman D. Smithson
Alderman J. E. Neville

Central Kootenay Health Unit & Child Care:

Alderman E. H. Gower
Alderman S.J.F.M. Grill (Alternate)

Traffic:

Alderman S.J.F. Grill
R. G. Adams, Director of Works & Services
R. C. Martin, Police Chief
N. Best
G. Aldcroft

Watershed:

Alderman S.J.F.M. Grill
Alderman Mrs. L. S. Heflin
Mr. H. R. McArthur

Castlegar Airport:

Alderman E. H. Gower

Nelson Advisory Planning Commission:

T. Bell, Chairman
Bill Lightfoot, Vice-Chairman
E. S. Jorgenson
H. Dirks
F. Scott
Alderman S.J.F. Grill
Alderman D. Smithson
A. Schneider, Building Inspector

School Board Liaison:

Alderman Mrs. L. S. Heflin

Nelson & Castlegar Airports & Air Harbour:

Alderman E. H. Gower

DTUC Support Society:

Alderman Mrs. L. S. Heflin

Municipal Emergency Program Executive Committee:

Mayor G. J. Rotering, Chairman
Alderman E. H. Gower
Alderman S.J.F. Grill

Standing Committees:

Alderman E. H. Gower, Public Works
Alderman Mrs. L. S. Heflin, Fire & Ambulance
Alderman S.J.F.M. Grill, Garage & Transportation
Alderman W. H. Ramsden, Elect.
Alderman J. E. Neville, Parks, Civic Centre & Recreation
Alderman D. Smithson, Water & Sewer

Safety:

Alderman S.J.F.M. Grill

Nelson Municipal Library:

Mr. R. McArthur, Chairman
Mr. Peter Faris
Mrs. J. Culham
Mr. Ean Gower, Alderman
Mrs. R. O'Bryan
Ms. Bonnie Sullivan, Librarian
Ms. K. White, Secretary
Mrs. Agnes Baker
Mr. Ron Monty
Mr. Gordon Stein
Mrs. Alma Baillargeon

Hospital Board:

Alderman S.J.F. Grill

Senior Citizens & Handicapped Society:

Alderman S.J.F. Grill

Chamber of Commerce:

Mayor G. J. Rotering

Museum Board:

Alderman Mrs. L. S. Heflin

1986 Standing Committees (cont'd)

Heritage Advisory Committee:

Mrs. M. Schmidt, Chairman
Alderman D. Smithson
C. J. Fairbank
E. Jorgenson
D. Skogstad
R. Welwood
Mrs. A. Baillargeon
Ms. P. Shames
L. Coletti
B. Inwood, Downtown Development Officer, (resource person)
Alderman S.J.F. Grill

Kootenai Education & Recreational Society:

Alderman Mrs. L. S. Heflin

Labour Relations (KBLRA):

Mayor G. J. Rotering
Alderman W. H. Ramsden (Alt.)

Regional District of Central Kootenay:

Alderman J. E. Neville
Mayor G. J. Rotering (Alt.)

Grant-in-Aid Committee:

Alderman W. H. Ramsden